

**CERTIFICATION OF ADMINISTRATIVE RULES
OF THE DEPARTMENT OF REVENUE
FILED WITH THE SECRETARY OF STATE
BRIAN KEMP**

(Pursuant to O.C.G.A. §§ 50-13-3, 50-13-4 and 50-13-6.)

I do hereby certify that the attached Rules are correct copies as promulgated and adopted on the 16th day of March, 2011.

Filing Date: March 16, 2011.

The Georgia Department of Revenue has amended and adopted the following Rules

Amend:

- 560-11-2-.34, entitled "County Boards of Equalization—Definitions"
- 560-11-2-.35, entitled "County Boards of Equalization—Disqualification"
- 560-11-2-.36, entitled "County Boards of Equalization—Chairman"
- 560-11-2-.55, entitled "Annual Assessment Notice"

Adopt:

Chapter 560-11-12, entitled "County Board of Equalization Hearings"


- 560-11-12-.01, entitled "Applicability of Rules"
- 560-11-12-.02, entitled "Nature of the Proceeding; Hearing Procedure; Burden of Proof"
- 560-11-12-.03, entitled "Evidence; Official Notice"
- 560-11-12-.04, entitled "Continuances and Postponements"
- 560-11-12-.05, entitled "Subpoena Forms; Service"
- 560-11-12-.06, entitled "Transcripts of Hearing"
- 560-11-12-.07, entitled "Case Presentment"
- 560-11-12-.08, entitled "Ruling; Decision"
- 560-11-12-.09, entitled "Hearing Location"

Chapter 560-11-13, entitled "County Hearing Officers"

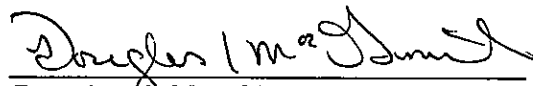
- 560-11-13-.01, entitled "Applicability of Rules"
- 560-11-13-.02, entitled "Nature of the Proceeding; Hearing Procedure; Burden of Proof"
- 560-11-13-.03, entitled "Evidence; Official Notice"
- 560-11-13-.04, entitled "Continuances and Postponements"
- 560-11-13-.05, entitled "Subpoena Forms; Service"
- 560-11-13-.06, entitled "Transcripts of Hearing"
- 560-11-13-.07, entitled "Case Presentment"
- 560-11-13-.08, entitled "Ruling; Decision"
- 560-11-13-.09, entitled "Hearing Location"
- 560-11-13-.10, entitled "Swearing in Witnesses"
- 560-11-13-.11, entitled "Hearing Officer Procedural Form"

The aforementioned Rules are being adopted under the authority of O.C.G.A. §§ 48-2-7, 48-2-12, 48-5-306, 48-5-311.

Sworn to and subscribed before me this 16th day of March, 2011.


(Notary Public Seal)

Notary Public, Rockdale County, Georgia
My Commission Expires Nov. 19, 2012


Douglas J. MacGinnitie
Commissioner
Georgia Department of Revenue

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-2
SUBSTANTIVE REGULATION

560-11-2-.34 County Boards of Equalization—Definitions.

(1) 'Uniform Appeal Form' referred to O.C.G.A. § 48-5-311 shall be known as form PT-311.

(2) 'Taxability' under O.C.G.A. § 48-5-311 shall mean whether property is exempt from ad valorem taxation as provided under law.

(3) 'Uniformity of Assessment' under O.C.G.A. § 48-5-311 shall have the meaning as provided for in the Georgia Constitution, Article VII, Section I, Paragraph III.

(4) 'Value' under O.C.G.A. § 48-5-311 shall mean the fair market value as defined in O.C.G.A. § 48-5-2(3).

Authority: O.C.G.A. § 48-5-311

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-2
SUBSTANTIVE REGULATIONS

**560-11-2-.35 County Boards of Equalization—
Disqualification.**

(1) Before any appeal is heard by the members of a County Board of Equalization, each member of the Board shall certify, either verbally or in writing to all other members of the Board hearing the appeal, that he or she is not disqualified from hearing the appeal by virtue of the requirements as provided in O.C.G.A. § 48-5-311(j).

(2) Pursuant to O.C.G.A. § 48-5-311(j), either party to the appeal may ask that those members of the Board hearing the appeal, to answer questions relating to his or her ability to serve as a member of the Board for that particular appeal, such as:

(a) Are you related by blood or marriage to the appellant in this case, or to any member of the Board of Tax Assessors or its staff?

(b) Are you related by blood or marriage to any person duly appointed to represent the appellant or the county's board of tax assessors in this case?

(c) Are you employed, or is any member of your immediate family employed, by the parties in this case?

(d) Do you have any financial or legal interest in the property subject to appeal in this case?

(e) Have you formed any opinion that precludes you from setting a valuation on the property in question in accordance with Georgia law, which requires all property to be appraised at its fair market value, or from equalizing the assessments at 40% of fair market value?

(f) Have you discussed the facts of this appeal with anyone other than a fellow Board of Equalization member?

(g) Do you know of any other reason that you cannot render a fair and just decision regarding the property in question?

(3) The members of a Board of Equalization shall answer all such questions under the previously taken oath pursuant to O.C.G.A. § 48-5-311 (c)(5).

(4) The Judge of Superior Court shall make necessary determinations of disqualification on the request of either party made as required by law.

Authority O.C.G.A. § 48-5-311

SYNOPSIS

RULES
OF
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LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-2
SUBSTANTIVE REGULATIONS

560-11-2-.36 County Boards of Equalization—Chairman.

(1) Prior to the first hearing of the Board of Equalization, the Board of Equalization shall select one of its members to serve as Chairman for the rest of that calendar year. The Chairman shall decide which hearings each regular and alternate member of the Board of Equalization shall preside over.

(2) The Chairman shall be responsible for certifying all documents with respect to any matter heard by the Board. The Chairman shall have the authority to sign on behalf of the Board any notifications setting the location of a hearing and the hearing's date(s).

(3) The Chairman shall have the authority to administer oaths, grant continuances, and reprimand or exclude from the hearing any person for any improper conduct.

Authority O.C.G.A. § 48-5-311

RULES
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LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-2
SUBSTANTIVE REGULATIONS

560-11-2-.55 - Annual Notice of Assessment — Contents.

(1) Form PT-306, as prescribed by the Commissioner, shall be the annual notice of current assessment sent to the taxpayer in accordance with the requirements as set forth in O.C.G.A. § 48-5-306.

(a) A county's board of tax assessors shall also send form PT-306 when any corrections or changes, including valuation increases or decreases or equalizations have been made by the board to personal property tax returns.

(b) Any alteration or deviation from form PT-306 must receive written approval from the Commissioner prior to use by a county board of tax assessors.

(c) Requests for consideration for an alternate design shall be submitted in writing to the Director of Georgia Department of Revenue's Local Government Services Division. The Local Government Services Division Director shall respond in writing within sixty (60) days of request. Failure of the Local Government Services Division Director to respond within sixty (60) days does not constitute acceptance of the alternate design.

(2) A county board of tax assessors may elect to provide electronic transmissions of all notices required under O.C.G.A. § 48-5-306 to the taxpayer.

(a) If so provided, the electronic transmission system must have secure file transfer and the capability to ensure authentication and verification of receipt by the taxpayer.

(b) A county's board of tax assessors may request guidance and review from the Commissioner regarding the selected means of electronic transmissions. The county board of tax assessors' responsibility is the security, authentication, and verification of the electronic transmissions.

(3) The terms on form PT-306 shall have the following meaning:

(a) Notice Date - Actual mailing date of notice.

(b) Property Owner and Mailing Address - Property Owner's name as appears on the deed of transfer and the mailing address for which the tax bill is to be sent.

(c) Covenant Year - Beginning year and abbreviated code for specialized assessment valuation notation as indicated in the following:

(i) EZ-Enterprise Zone,

(ii) PREF-Preferential,

(iii) HIST-Historical,

(iv) BR-Brownfield,

(v) FLPA-Forest Land Protection Act, and

(vi) CU-Conservation Use, which includes the categories below:

(I) Environmentally Sensitive,

(II) Residential Transitional, and

(III) Conservation Use Covenant.

(d) Homestead - If homestead exists, the text "YES" plus the code associated with type of exemption, if no homestead exists, the text "NONE."

(e) Other Value - Taxable value of property pursuant to any specialized assessment program or covenant.

(f) Reasons for Notice - Code and associated description containing a simple, nontechnical description of the basis for the new current assessment.

(g) Taxing Authority - Jurisdiction levying taxes; fee description; Title for subtotals for total county due and total city due.

(h) Other Exemption - Assessed Value reduction resulting from any non-homestead reason such as current use assessment or Freeport Exemption.

(i) Estimated Tax - Taxes calculated based on jurisdiction's ad valorem tax millage rate, multiplied by the net taxable value; or in the case of fees, the amount of the fee; total county due and/or total city due. All taxes and fees are rounded to two (2) decimal places.

(4) Should a taxpayer elect to appeal their annual assessment, Form PT-311A may be used.

Authority: O.C.G.A. § 48-5-306

RULES
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LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12
COUNTY BOARD OF
EQUALIZATION HEARINGS

560-11-12-.01 Applicability of Rules.

(1) The rules in this Chapter shall apply to and govern ad valorem tax assessment appeal hearings held by the county boards of equalization including those formed by intergovernmental agreement.

(2) The actions, decisions and orders of a county's board of equalization are:

(a) Subject to the appeals procedures as provided in this section.

(b) Empowered to exercise the same degree of authority and perform the same actions as hearing officers under O.C.G.A. § 50-13-13.

Authority: O.C.G.A. §§ 48-2-7, 48-2-12, 48-5-311(e)(1)(D).

RULES
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DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12
COUNTY BOARD OF
EQUALIZATION HEARINGS

560-11-12-.02 Nature of the Proceeding; Hearing Procedure; Burden of Proof.

The hearings held under these Regulations shall only be as formal as is necessary to preserve order and be compatible with the principles of justice.

(1) Parties shall have the right to be represented by legal counsel.

(2) The parties have a right to obtain, not less than 5 days prior to the date of the hearing, the documentary evidence and the names and addresses of the witnesses to be used at the hearing by making a written request to the Board of Equalization and to the other party not less than 10 days prior to the date of the hearing. Any such documentary evidence or witnesses not provided upon a timely written request may be excluded from the hearing at the discretion of the Board of Equalization.

(3) The parties shall also have the right to respond and present evidence on all issues involved and to cross examine all witnesses.

(4) The standard of proof on all issues in the hearing shall be a preponderance of the evidence. A preponderance of

the evidence is established when one party's evidence is of greater weight or is more convincing than the evidence offered in opposition to it, in that, the evidence, when taken as a whole, shows that the fact in dispute has been proven by one party to be more probable than not.

(5) When a hearing is being held regarding a county's board of tax assessors' tax assessment, the county board of tax assessors shall have the burden of proof in regards to value, not taxability.

(a) If a hearing is being held regarding a property tax exemption, then the party seeking the property tax exemption shall have the burden of proving entitlement.

(6) The county board of tax assessors shall present its case first, unless a taxpayer elects to present first.

Authority: O.C.G.A. §§ 48-2-7, 48-2-12.

RULES
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LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12
COUNTY BOARD OF
EQUALIZATION HEARINGS

560-11-12-.03 Evidence; Official Notice.

(1) The rules of evidence in hearings covered by this Chapter shall be substantially as follows:

(a) Irrelevant, immaterial, or unduly repetitious evidence shall be excluded;

1. The rules of evidence as applied in the trial of civil non-jury cases in the superior courts shall be followed as far as practicable.

2. Evidence not admissible under superior court rules may be admitted when necessary to discover facts not reasonably understood from the previously admitted evidence.

3. Except where precluded by statute, if the evidence presented it is of a type commonly relied upon by reasonably prudent persons, the county board of equalization has discretion as to whether to admit the evidence or not.

(b) Documentary evidence may be received in the form of copies or excerpts if the original is not readily available;

1. Upon request, parties shall be given an opportunity to compare the copy with the original or have it established as documentary evidence according to the rules of evidence applicable to the superior courts of Georgia;

(c) A party may conduct such cross-examination as required for a full and true disclosure of the facts;

(d) Official notice may be taken of judicially recognizable facts and generally recognized technical facts or records within the agency's specialized knowledge.

1. The parties shall be notified of any material so noticed and shall be afforded the opportunity to contest such material at the hearing.

Authority O.C.G.A. §§ 48-2-7, 48-2-12.

RULES
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CHAPTER 560-11-12
COUNTY BOARD OF
EQUALIZATION HEARINGS

560-11-12.04 Continuances and Postponements.

(1) Matters set for hearing may be continued or postponed within the sound discretion of the Board of Equalization upon timely motion by either party.

(2) The Board of Equalization may on his own motion continue or postpone the hearing.

Authority O.C.G.A. §§ 48-2-7, 48-2-12.

RULES
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CHAPTER 560-11-12
COUNTY BOARD OF
EQUALIZATION HEARINGS

560-11-12-.05 Subpoena Forms; Service.

(1) Either party may obtain subpoena forms from the Board of Equalization by making a timely request.

(2) Service, proof of service and enforcement of subpoenas shall be as provided by Georgia law and shall be the responsibility of the party requesting the subpoena.

Authority O.C.G.A. §§ 48-2-7, 48-2-12.

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CHAPTER 560-11-12
COUNTY BOARD OF
EQUALIZATION HEARINGS

560-11-12-.06 Transcripts of Hearing.

(1) Any party may request that the hearing be conducted before a court reporter, or recorded in audio and/or video.

(2) The request shall be in writing and include an agreement by the requesting party that he or she shall pay the costs incurred by the request or that he or she shall procure at his or her own cost and on his or her own initiative, the court reporting or recording services for the hearing.

(3) Regardless of who makes the arrangements or requests the transcript, or tape or video record be made, the original transcript, or tape or video record of the proceedings shall be submitted to the board of equalization chairman prior to the close of the hearing record if the transcript, or tape or video is to be made part of the record.

Authority: O.C.G.A. §§ 48-2-7, 48-2-12.

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CHAPTER 560-11-12
COUNTY BOARD OF
EQUALIZATION HEARINGS

560-11-12-.07 Case Presentment.

In accordance with the Georgia Administrative Procedure Act, a party shall be entitled to present his case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-examination as may be required for a full and true disclosure of the facts.

Authority: O.C.G.A. §§ 48-2-7, 48-2-12, 50-13-13.

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CHAPTER 560-11-12
COUNTY BOARD OF
EQUALIZATION HEARINGS

560-11-12-.08– Ruling; Decision.

(1) The decision of the County Board of Equalization shall clearly state the Board of Equalization's ruling regarding the property's value, uniformity, or taxability, where applicable.

(2) The decision of the County Board of Equalization shall be rendered pursuant to O.C.G.A. § 48-5-311 (e)(6)(D)(i).

(3) When a taxpayer authorizes an attorney in writing to act on the taxpayer's behalf, the decision of the County Board of Equalization shall be provided to such attorney pursuant to O.C.G.A. § 48-5-311(o).

Authority: O.C.G.A. §§ 48-2-7, 48-2-12.

RULES
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LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12
COUNTY BOARD OF
EQUALIZATION HEARINGS

560-11-12-.09– Hearing Location.

A hearing conducted by a county's board of equalization under this Chapter, shall be held in the county where the property is located unless all parties agree to hold the hearing at a mutually agreed upon location.

Authority: O.C.G.A. §48-5-311.

RULES
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LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-13
COUNTY HEARING OFFICERS

560-11-13-.01 Applicability of Rules.

(1) The rules in this Chapter shall apply to and govern ad valorem tax assessment appeal hearings held by a county hearing officer, pursuant to O.C.G.A. § 48-5-311(3)(iii) & (e.1).

(2) The actions, decisions and orders of a county hearing officer are subject to the appeals procedures as provided in this section and O.C.G.A. § 48-5-311.

(3) The county hearing officer is empowered to exercise the same degree of authority and perform the same actions as hearing officers under O.C.G.A. § 50-13-13.

Authority: O.C.G.A. §§ 48-2-7, 48-2-12, 48-5-311.

RULES
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LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-13
COUNTY HEARING OFFICERS

560-11-13-.02 Nature of the Proceeding; Hearing Procedure; Burden of Proof.

The hearings held under these Regulations shall only be as formal as is necessary to preserve order and be compatible with the principles of justice.

(1) Parties shall have the right to be represented by legal counsel. Parties shall also have the right to obtain the appearance of witnesses and documentary evidence, provided that written notice is filed with the county hearing officer and the other party at least seven (7) days prior to a scheduled hearing.

(2) The parties shall also have the right to respond and present evidence on all issues involved and to cross-examine all witnesses.

(3) The standard of proof on all issues in the hearing shall be a preponderance of the evidence. A preponderance of the evidence is established when one party's evidence is of greater weight or is more convincing than the evidence offered in opposition to it, in that, the evidence, when taken as a whole, shows that the fact in dispute has been proven by one party to be more probable than not.

(4) When a hearing is being held regarding a county's board of tax assessors' tax assessment, the county board of tax assessors shall have the burden of proof in regards to fair market value and the validity of proposed assessment, not taxability.

(a) If a hearing is being held regarding a property tax exemption, then the party seeking the property tax exemption shall have the burden of proving entitlement.

(5) The county board of tax assessors shall present its case first, unless a taxpayer elects to present first and the hearing officer, in his or her discretion, allows it.

Authority: O.C.G.A. §§ 48-2-7, 48-2-12.

RULES
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CHAPTER 560-11-13
COUNTY HEARING OFFICERS

560-11-13-.03 Evidence; Official Notice.

(1) The rules of evidence in hearings covered by this Chapter shall be substantially as follows:

(a) Irrelevant, immaterial, or unduly repetitious evidence shall be excluded;

1. The rules of evidence as applied in the trial of civil non-jury cases in the superior courts shall be followed as far as practicable.

2. Evidence not admissible under superior court rules may be admitted when necessary to discover facts not reasonably understood from the previously admitted evidence.

3. Except where precluded by statute, if the evidence presented it is of a type commonly relied upon by reasonably prudent persons, a hearing officer has discretion as to whether to admit the evidence or not.

(b) Documentary evidence may be received in the form of copies or excerpts if the original is not readily available;

1. Upon request, parties shall be given an opportunity to compare the copy with the original or have it established as documentary evidence according to the rules of evidence applicable to the superior courts of Georgia;

(c) A party may conduct such cross-examination as required for a full and true disclosure of the facts;

(d) Official notice may be taken of judicially recognizable facts and generally recognized technical facts or records within the agency's specialized knowledge.

1. The parties shall be notified of any material so noticed and shall be afforded the opportunity to contest such material at the hearing.

Authority O.C.G.A. §§ 48-2-7, 48-2-12.

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CHAPTER 560-11-13
COUNTY HEARING OFFICERS

560-11-13-.04 Continuances and Postponements.

(1) Matters set for hearing may be continued or postponed within the sound discretion of the county hearing officer upon timely motion by either party.

(2) The county hearing officer may on his own motion continue or postpone the hearing.

Authority O.C.G.A. §§ 48-2-7, 48-2-12.

RULES
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LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-13
COUNTY HEARING OFFICER

560-11-13-.05 Subpoena Forms; Service.

(1) Either party may obtain subpoena forms from the county hearing officer by making a timely request.

(2) Service, proof of service and enforcement of subpoenas shall be as provided by Georgia law and shall be the responsibility of the party requesting the subpoena.

Authority O.C.G.A. §§ 48-2-7, 48-2-12.

RULES
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CHAPTER 560-11-13
COUNTY HEARING OFFICERS

560-11-13-.06 Transcripts of Hearing.

(1) Any party may request that the hearing be conducted before a court reporter, or recorded in audio and/or video.

(2) The request shall be in writing and include an agreement by the requesting party that he or she shall pay the costs incurred by the request or that he or she shall procure at his or her own cost and on his or her own initiative, the court reporting or recording services for the hearing.

(3) Regardless of who makes the arrangements or requests the transcript, or tape or video record be made, the original transcript, or tape or video record of the proceedings shall be submitted to the county hearing officer prior to the close of the hearing record if the transcript, or tape or video is to be made part of the record.

Authority: O.C.G.A. §§ 48-2-7, 48-2-12.

RULES
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LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-13
COUNTY HEARING OFFICERS

560-11-13-.07 Case Presentment.

In accordance with the Georgia Administrative Procedure Act, a party shall be entitled to present his case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-examination as may be required for a full and true disclosure of the facts.

Authority: O.C.G.A. §§ 48-2-7, 48-2-12, 50-13-13.

RULES
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DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-13
COUNTY HEARING OFFICERS

560-11-13-.08– Ruling; Decision.

(1) The decision of the county hearing officer shall clearly state the ruling regarding the property's value and uniformity, where applicable.

(2) The decision of the county hearing officers shall be rendered pursuant to O.C.G.A. § 48-5-311 (e.1)(1).

(3) When a taxpayer authorizes an attorney in writing to act on the taxpayer's behalf, the decision of the county hearing officer shall be provided to such attorney pursuant to O.C.G.A. § 48-5-311(o).

Authority: O.C.G.A. §§ 48-2-7, 48-2-12, 48-5-311.

RULES
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LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-13
COUNTY HEARING OFFICERS

560-11-13-.09– Hearing Location.

A hearing conducted by a county hearing officer under this Chapter, shall be held in the county where the property is located unless all parties agree to hold the hearing at a mutually agreed upon location.

Authority: O.C.G.A. §48-5-311.

RULES
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CHAPTER 560-11-13
COUNTY HEARING OFFICERS

560-11-13-.10– Swearing In Witnesses.

(1) Before a witness is allowed to testify at a hearing, the witness must first be sworn-in by swearing or affirming to tell the truth.

(a) The county hearing officer shall be responsible for swearing in all witnesses and must administer the following oath:

“Do you swear or affirm to tell the truth, the whole truth, and nothing but the truth, so help you god?”

Authority: O.C.G.A. §48-5-311.

RULES
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LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-13
COUNTY HEARING OFFICERS

560-11-13-.11– Hearing Officer Procedural Form.

A county hearing officer shall follow the procedures as outlined in Hearing Officer Procedure Form-1 when conducting an administrative hearing under this Chapter.

Authority: O.C.G.A. §48-5-311.